

Exhibit A, Page 1

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL MAIL

Certified Mail Fee
\$

Extra Services & Fees (check box, add fee as appropriate)

☒ Return Receipt (hardcopy) \$

☐ Return Receipt (electronic) \$

☐ Certified Mail Restricted Delivery \$

☐ Adult Signature Required \$

☐ Adult Signature Restricted Delivery \$

Postage
\$

Total Postage and Fees
\$

Sent To: Internal Revenue Service, Central Processing Unit
Street and Apt. No., or PO Box No. Stop 211, PO Box 621506
City, State, ZIP+4® Atlanta, GA 30362-3006

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Internal Revenue Service
Central Processing Unit
Stop 211
PO Box 621506
Atlanta, GA 30362-3006



9590 9402 3448 7275 6536 22

2. Article Number (Transfer from service label)

7019 0160 0000 5950 8524

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

062419

ATSC IRS #7039

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail™
- ☐ Insured Mail Restricted Delivery (over \$500)

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt

Exhibit A, Page 2

June 19, 2019

Internal Revenue Service
 Central Processing Unit
 Stop 211
 P.O. Box 621506
 Atlanta, GA 30362-3006

VIA FIRST CLASS MAIL WITH RETURN RECEIPT SERVICE

FOIA REQUEST

Dear Internal Revenue Service ("IRS") Freedom of Information Act ("FOIA") Officer:

Under FOIA, 5 U.S.C. § 552, T. Keith Fogg and Nicholas J. Xanthopoulos ("the Requesters") request those IRS agency records relating to precautions taken to safeguard the confidentiality of return and return information¹ taken by the IRS from tax practitioners. Specifically, we request the following categories of IRS agency records:

1. An unredacted version of § 21.1.3.3 of the current Internal Revenue Manual ("IRM");
2. All final, written or recorded materials provided to IRS employees to ensure they do not request a third-party caller's return information while the taxpayer is listening;
3. All final, written or recorded materials provided to IRS employees to ensure they do not add any notes about a third-party caller's return information to a taxpayer's file;
4. All final, written or recorded materials provided to IRS employees to ensure that, in responding to a taxpayer's disclosure request², they:
 - a. listen to all responsive audio recordings in their entirety and redact every portion that includes the third-party caller's return information; and
 - b. redact from all responsive documents all references to the third-party caller's return information.
5. All other final, written or recorded materials provided to IRS employees to ensure that a third-party caller's return information remains separate from the file of the taxpayer they are calling about.
6. All final, written or recorded materials provided to IRS employees to ensure they use only a third-party caller's return information to make centralized authorization file ("CAF") inquiries through Integrated Data Retrieval System command codes CFINK, RPINK, KAFFQ and KAFTQ.

Fees

We respectfully request a waiver of any copy fees for this research as it is likely to contribute significantly to the public understanding of the operations and activities of government and is not primarily in our commercial interest. If no waiver is authorized, we agree to pay the customary duplication fees charged an academic researcher affiliated with an educational institution. For fee classification status, please note that one of us, Keith Fogg, is Harvard Clinical Professor of Law and editor of *Procedurally Taxing*. The other one of us is Nicholas Xanthopoulos, a tax attorney and practitioner before the IRS.

¹ As 26 U.S.C. § 6103(b) defines those terms.

² "Disclosure" includes (but is not limited to) a request made under FOIA and the Privacy Act.

Accordingly, we request classification as an educational requester for purposes of fee classification.

Please provide the requested records to us in electronic (PDF) format if readily reproducible with reasonable effort by the IRS. If necessary, we are willing to pay up to \$50 in hard copy duplication fees. In the event costs exceed this amount, please contact us for authorization to go forward with the duplication.

Exemptions and segregable portions of records

Please note that if the IRS claims any responsive record or record portion to be exempt from release under FOIA, please provide sufficient identifying information with respect to each allegedly exempt record or portion thereof to allow us to assess the propriety of the claimed exemption. *Vaughn v. Rosen*, 484 F.2d 820 (D.C. Cir. 1973), cert. denied, 415 U.S. 977 (1974). In addition, any reasonably segregable portion of a responsive record must be provided, after redaction of any allegedly exempt material. 5 U.S.C. § 552(b).

Moreover, please note that under the 2016 FOIA Improvement Act amendments the IRS is authorized to withhold information under an exemption only if it reasonably foresees that disclosure would harm an interest protected by the relevant exemption.

Time for response

As you are aware, the FOIA requires the IRS to make its record determination within twenty (20) business days.

If you do not understand our FOIA request or require clarification, please contact us immediately at kfogg@law.harvard.edu and xant0003@gmail.com. We look forward to receiving your determination about our requested records within twenty (20) business days.

Thank you in advance for your assistance.

Respectfully submitted,



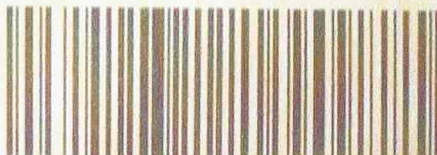
T. Keith Fogg
Harvard Clinical Professor of Law



Nicholas J. Xanthopoulos, Esq.

Nicholas J. Xanthopoulos
1726 Grand Avenue, Apt. 3
Saint Paul, MN 55105

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